



# Resonance Specialties Limited

Regd. Office: Plot No. 54-D, Kandivli Industrial Estate, Kandivali (W) Mumbai - 400067, India  
Tel: +91-22-6857 2827/6210 6053 Fax: +91-22-28688544 E-mail: info@resonancesl.com  
Website : www.resonancesl.com CIN: L25209MH1989PLCO51993 GST:27AAACA9590Q1ZW

## **THRU ONLINE FILING**

**February 6, 2024**

To

**The BSE Limited,**  
Listing Department  
Phiroz Jeejeebhoy Tower 25<sup>th</sup> Floor,  
Dalal Street. Mumbai- 400001

**Ref.:- BSE Script Code 524218**

**Sub. : Outcome of Board Meeting- Unaudited Financial Results for 3<sup>rd</sup> quarter and 9 months ended December 31, 2023.**

Dear Sir/Madam,

A. Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the following which were taken on record at the Meeting of the Board of Directors of the Company held today at Mumbai.

- i. Unaudited Financial Results for the 3<sup>rd</sup> Quarter and 9 months ended December 31, 2023.
- ii. Limited Review Report by the Auditors on the Unaudited Financial Results for the 3<sup>rd</sup> Quarter and 9 months ended December 31, 2023.

Kindly note that the Board meeting commenced at 3.15 p.m. and concluded at 4.45 p.m.

Thanking you,

Yours faithfully

**For Resonance Specialties Limited**

**Vaibhavi Rajeshirke**  
**Company Secretary**  
**ACS:72229**  
**Encl.: a/a**



Resonance  
Specialties

**RESONANCE SPECIALTIES LIMITED (CIN No. L25209MH1989PLC051993)**

'REGD. OFFICE: 54-D, Kandivali Industrial Estate, Charkop, Kandivali (West) MUMBAI 67

TEL: 022 6857 2827 Website: www.resonancesl.com Email: investors@resonancesl.com

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2023**

(Rs. In Lakhs)

Sr. No.	PARTICULARS	Quarter Ended			Nine Month Ended		Year Ended
		31-12-2023 (Unaudited)	30-09-2023 (Unaudited)	31-12-2022 (Unaudited)	31-12-2023 (Unaudited)	31-12-2022 (Unaudited)	31-03-2023 (Audited)
1	Revenue from operations	1,534.12	1014.19	928.27	3894.43	4043.71	5881.46
2	Other Income	25.49	24.76	10.70	64.57	143.42	161.25
3	<b>Total Income (1+2)</b>	<b>1,559.61</b>	<b>1038.95</b>	<b>938.97</b>	<b>3959.00</b>	<b>4187.13</b>	<b>6042.71</b>
4	<b>Expenses</b>						
	(a) Cost of material consumed	587.19	243.46	446.52	1082.64	1831.96	2233.49
	(b) Conversion Charges	183.21	324.82	440.60	789.16	1650.68	1949.21
	(c) Changes in inventories of finished goods, Stock-in - Trade and work-in-progress	179.73	(12.25)	(666.73)	401.71	(1369.62)	(895.07)
	(d) Employee Benefits Expense	119.89	120.68	115.62	347.28	311.81	428.30
	(e) Depreciation and amortization expenses	37.93	35.95	43.19	108.40	109.07	147.65
	(f) Finance costs	11.37	8.66	1.95	26.53	6.63	10.69
	(g) Other expenses	332.33	245.44	421.83	892.09	1116.92	1483.30
	<b>Total Expenses (4)</b>	<b>1451.65</b>	<b>966.76</b>	<b>802.98</b>	<b>3647.81</b>	<b>3657.45</b>	<b>5357.57</b>
5	<b>Profit / (Loss) before exceptional items and extraordinary items and tax (3-4)</b>	<b>107.96</b>	<b>72.19</b>	<b>135.99</b>	<b>311.19</b>	<b>529.69</b>	<b>685.14</b>
6	Exceptional Items Income/(Expense)	-	-	-	-	-	-
7	<b>Profit/ (loss) Before Extraordinary Items and Tax (5+6)</b>	<b>107.96</b>	<b>72.19</b>	<b>135.99</b>	<b>311.19</b>	<b>529.69</b>	<b>685.14</b>
8	Extraordinary Items	-	-	-	-	-	-
9	<b>Profit/ (loss) before tax (7-8)</b>	<b>107.96</b>	<b>72.19</b>	<b>135.99</b>	<b>311.19</b>	<b>529.69</b>	<b>685.14</b>
10	Tax Expenses						
	(a) Current tax	18.97	19.33	41.65	77.37	148.87	180.37
	Add/(Less): Excess/Short provision of earlier years taxes	-	-	-	-	-	-
	(b) Deferred tax/Expense/(Asset)	(7.12)	6.55	7.35	3.93	4.43	4.64
11	<b>Profit/(loss) for the period (9-10)</b>	<b>96.11</b>	<b>46.31</b>	<b>86.99</b>	<b>229.89</b>	<b>376.38</b>	<b>500.13</b>
12	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to profit or loss						
	Remeasurement of Defined benefit -Actuarial Gain/Loss	(0.77)	(1.65)	4.44	(2.32)	8.88	5.80
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.18	0.43	(1.08)	0.58	(2.23)	(1.51)
		<b>(0.59)</b>	<b>(1.22)</b>	<b>3.36</b>	<b>(1.74)</b>	<b>6.65</b>	<b>4.29</b>
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
13	<b>Total Comprehensive Income ( Net Profit / (Loss) for the year / period (11+12)</b>	<b>95.52</b>	<b>45.09</b>	<b>90.35</b>	<b>228.15</b>	<b>383.03</b>	<b>504.42</b>
14	Paid up Equity Share Capital (face value Rs. 10/- each)	1154.40	1154.40	1154.40	1154.40	1154.40	1154.40
15	Reserves excludes Revaluation reserve as per balance sheet of previous accounting year						3851.65
16	Earnings per equity share (EPS) not annualised (Rs)						
	(1) Basic	0.83	0.39	0.75	1.98	3.26	4.37
	(2) Diluted	0.83	0.39	0.75	1.98	3.26	4.37



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**Notes:**

1. The financial results of the Company have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (IND-AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
2. The above results have been reviewed by the audit committee and thereafter approved by the Board of Directors in their meeting held on 6th February, 2024.
3. In accordance with Ind AS-108 "Operating Segments", the company has only one reportable primary business segment i.e. "Chemical Manufacturing". However, the company has secondary geographical segment which is disclosed in the financial statement as per Ind AS- 108.

Information about secondary geographical segments as per financial statements

(Rs. In Lakhs)

Particulars	April to December 23	April to December 22
Segment Revenue		
- India	1,759.19	1,907.14
- Outside India	2,135.23	2,136.57
<b>Total</b>	<b>3,894.42</b>	<b>4,043.71</b>

The segment asset and segment capital expenditure attributable to the segment "Outside India" is less than 10% of the respective total assets and total capital expenditure and therefore not disclosed separately.

4. The figures for the previous financial period have been regrouped/rearranged wherever necessary.

By the order of the Board  
For RESONANCE SPECIALTIES LIMITED

  
Charchit Jain  
Whole Time Director  
DIN: 09344495  
Place: Mumbai  
Date: 6<sup>th</sup> February, 2024



# KAILASH CHAND JAIN & CO. (Regd.)

CHARTERED ACCOUNTANTS

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022-22065373  
022-22005373

"Edena" 1st Floor,  
97, Maharshi Karve Road,  
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**Independent Auditor's Review Report On the Quarterly and Year to date unaudited financial results of Resonance Specialties Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To,  
The Board of Directors  
Resonance Specialties Limited

1. We have reviewed the accompanying statement of Unaudited Financial Results of **Resonance Specialties Limited** (the 'Company') for the quarter ended December 31, 2023 and year to date results for the period from April 1, 2023 to December 31, 2023 attached herewith being submitted by the Company pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS-34) "Interim Financial Reporting" prescribed under section 133 of Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in Accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquire of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Kailash Chand Jain & Co.

Chartered Accountants

Firm Registration No.: 11231

  
Saurabh Chouhan  
Partner

Membership No.: 167453

Date: 06/02/2024

Place: Mumbai

UDIN: 24167453 BKBFRE 5858

